

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – Seventh Amendment (2020) to the said Rules - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 333

Dated: 11-11-2020.
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No 227, Revenue (CT-II) Department, Dated 22.6.2017
3. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 48/2020- Central Tax, dt 19-06-2020.
4. G.O.Ms.No.322 , Revenue (CT-II) Department, Dated:10-11-2020.
5. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 50/2020, Central Tax, dt 24-06-2020.
6. From the Government of India, Ministry of Finance, Department of Revenue, Corrigendum to Notification No 50/2020, Dated 25.6.2020.
7. From the Chief Commissioner of State Tax, A.P., Vijayawada, e-file No.REV03-12/2/2020-GST SEC-CCT dt.21.8.2020.

** **

ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 12 -11-2020:

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, here by makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall come into force with effect from the 01st day of April, 2020.
2. In the Andhra Pradesh Goods and Services Tax Rules,2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

"Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. Of the turnover in the State or union territory

2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. Of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub- sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER